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SCHOOL OF EDUCATION
INDIANA UNIVERSITY

An Examination of Enrollment and Budget Data for Indiana School Cities and Towns

by

Maurice E. Stapley

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AN EXAMINATION OF ENROLLMENT AND BUDGET DATA FOR INDIANA SCHOOL CITIES AND TOWNS

Introduction

There are many reasons for a study of enrollment and budget data at this time. Reassessment of property throughout the state is certain to affect local school situations both in manner and degree. Increased enrollments in Indiana, as in all other states, require increased facilities and more personnel, but, since enrollments have not increased uniformly in all local corporations, the increased burden is greater in some than in others. A new formula for the determination of teaching units (30 pupils in average daily attendance = 1 teaching unit in either elementary or high school) is in operation for the 1950-1951 school year. School reorganization, while not occurring as anticipated nor in proportion to the need, may affect cities and towns either directly or indirectly because of the number of pupils transferred to them. School officials and interested lay citizens in many of our communities have become increasingly alert to the need for expanded and improved services which our schools should provide. And finally, our system of state support has been in operation sufficiently long that we should analyze the results to see whether it actually equalizes the local burden as, theoretically, it should.

To secure information with which to compare the conditions in the fall of 1950 with the conditions which existed n the fall of 1949, questionnaires were sent during August, 1950, to each of Indiana's school cities and towns. One hundred one (or approximately 63 per cent) supplied complete information and have been included in the study.

There are obvious weaknesses in an evaluation which seeks to compare a school year that is just beginning with one that has been completed. In the study herein reported, for example, much of the data for the 1950-1951 school year is necessarily in the form of estimates which, although supplied honestly and in most cases after a careful examination of local conditions, is not accurate in the same sense that data available at the close of the school year would be. Conclusions drawn from the data are, therefore, descriptive of apparent trends determined from the best source available. Special notice should be taken of the fact that the tax rates analyzed are the rates proposed and advertised by the local school officials, and that these rates have been subject to change by two reviewing agencies. They are, however, used in preference to the actual established rates, because they represent the need as expressed by the local board of school trustees after study of the recommendations of the school executive and his staff. It is also true that the use of rates fixed after reviews by the various county tax adjustment boards and the state board of tax commissioners would have caused considerable delay in the printing of this report.

In that section of the study which deals with tax rates, reference to 105 rather than 101 taxing units is not a discrepancy. Four of the corporations reporting have separate tax rates for the city (or town) and the township which are part of a joint school or consolidation. When data for these corporations are given, two sets of figures are therefore necessary.

Raw data for all school corporations participating in the study are presented in the belief that, although the reader will be primarily interested in totals, percentages, trends, etc., he will also wish to compare individual school corporations with which he is familiar. In doing so, he should remember, however, that all of the information necessary to describe fully the conditions in a given school system is not necessarily a part of this report, and that such information would, at least in most cases, give a satisfactory explanation of the radical differences which may exist between corporations. As an example, the tax rate for one corporation may be increased solely because of low balances at the close of the previous year, whereas the tax rate for another corporation may be decreased because it is not necessary to secure a working balance from additional tax money.

School Enrollment

Enrollments during 1950-1951 are expected to exceed the 1949-1950 enrollments by 2.9 per cent. In the 101 corporations reporting (Table 1), there will be over 220,000 students in grades 1-12 inclusive, or an average enrollment of 2,184 pupils in each school system.

When the various schools are examined individually, however, we find that a large percentage have very small enrollments. In the opinion of experts in educational administration, a school system should ordinarily be composed of not fewer than 1,500 or 1,600 pupils. An administrative unit with fewer pupils has either a limited educational program or educational costs that are excessive, at least in comparison to what they might be if the system were enlarged. Sixty-five (or 64.4 per cent) of the schools (see Table 2) have enrollments of 1,500 or less; over one third (38.6 per cent) have enrollments of 1,000 or less; and eight (7.9 per cent) have 500 or less. Thus, a large majority of our city and town schools are of insufficient size to give the best educational offering economically. The attention of educators has been focused upon the need for the reorganization of the township schools of the state, as these schools are no doubt faced with the gravest problems; but the need for considering our towns and cities in the reorganization of local units should be emphasized as being important also. Moreover a reorganization of township units which would not affect many of our towns and smaller cities would be unwise, because it would tend to create a structure to preserve inadequate town and city units.

Forecasts of public school pupil populations indicate that we may expect an increase of 25 per cent by 1960 because of the high postwar birth rate. There will, of course, be greater increases in some areas than in others and in certain types of communities than in others. The mobility of our population and the uncertainty as to what factors may influence the residence of school-age children in the future make it impossible to determine what the enrollment in a given city or town will be 10 years hence. If it is fair to assume, however, that communities will, in general, experience a 25 per cent increase in school enrollment, it would require a 1950 pupil population of 1,200 to qualify a community as a likely prospect for an enrollment of 1,500 in 1960. Since few school populations will increase 50 per cent, it seems safe to predict that school systems enrolling 1,000 or fewer pupils in 1950 cannot become satisfactory administrative units by 1960.

TABLE 1. ENROLLMENTS, TEACHING UNITS, AND NUMBER OF TEACHERS EMPLOYED DURING 1949-1950 AND 1950-1951 (Estimated)

Corporation	Enrollment		Number of teachers						Number of units					
			Elementary		High school		Total		Elementary		High school		Total	
	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951
Albany	399	435	7	7	9	9	16	16	9	10	4	3	13	13
Alexandria	1,134	1,175	19	21	19	20	38	41	19	21	19	18	38	39
Angola	774	800	17	19	17	17	34	36	15	18	9	7	24	25
Attica	783	772	18	19	13	14	31	33	15	18	10	9	25	27
Aurora	1,127	1,150	25	27	16	17	41	44	22	25	14	12	36	37
Bedford	2,149	2,175	53	54	25	25	78	79	48	53	22	19	70	72
Beech Grove	757	806	12	12	14	14	26	26	15	18	9	9	24	27
Berne	592	610	9*	9*	14*	15*	23	24	12	14	7	7	19	21
Bicknell	804	820	18	18	11	10	29	28	16	18	10	9	26	27
Bloomfield	541	550	10	10	11	12	21	22	9	10	8	7	17	17
Bloomington	3,687	3,900	86	90	92	92	178	182	56	70	56	47	112	117
Bluffton	1,172	1,172	28	29	16	16	44	45	21	24	14	11	35	35
Boonville	1,440	1,450	26	27	12	12	38	39	28	28	17	13	45	41
Brazil	1,605	1,605	26*	26*	33†	33†	59	59	52	52	19	15	71	71
Brownstown	650	650	14	15	8	8	22	23	13	13	8	7	21	20
Butler	501	500	10	10	9	10	19	20	9	10	7	7	16	17
Cambridge City	930	930	18	18	17	18	35	36	20	23	10	10	30	33
Campbellsburg	272	280	4	4	7	7	11	11	4	4	4	4	8	8
Cannelton	439	425	6	6	12	12	18	18	6	5	9	8	15	13
Carlisle-Haddon	430	430	9	10	8	8	17	18	9	10	5	5	14	15
Clinton	1,229	1,250	18	18	27	27	45	45	18	19	27	27	45	46
Columbus	3,611	3,700	78	80	53	54	131	134	63	73	51	44	114	117
Connersville	2,617	2,798	59	63	28	28	87	91	57	63	27	23	84	86
Corydon	906	1,150	18	24	13	15	31	39	18	24	14	13	32	37
Crawfordsville	2,271	2,350	40	40	46	47	86	87	38	44	24	20	62	64
Decatur	1,179‡	1,206‡	24	25	16	16	40	41	20	24	12	10	32	34
Delphi	860	870	17	18	15	16	32	34	15	16	12	12	27	28
East Chicago	7,362	7,400	152‡*	152‡*	135*	135*	287	287	128	149	78	65	206	214
East Gary	1,191	1,250	25	26	13	15	38	41	24	25	9	9	33	34
Edinburg	664	700	11	13	13	14	24	27	13	15	5	5	18	20

TABLE 1. (Cont.)

Corporation	Enrollment		Number of teachers						Number of units					
			Elementary		High school		Total		Elementary		High school		Total	
	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951
Elkhart	6,399*	6,257*	125	130	105	111	230	241	110	131	64	51	174	182
Evansville	16,129	16,400	387	397	197	195	584	592	281	328	211	170	492	481
Fairmount	770	785	11	11	17	17	28	28	11	11	17	18	28	29
Frankfort	3,064	3,114	67	68	44	44	111	112	55	64	30	26	88	90
Franklin	1,245	1,260	24	24	27	27	51	51	23	24	18	19	41	43
French Lick	650	688	10*	11*	14*	15*	24	26	10	10	12	13	22	23
Garrett	712	725	14	14	16	16	30	30	13	13	11	11	24	24
Goshen	2,422*	2,475*	53*	56*	28	28	81	84	41	48	26	21	67	69
Greencastle	1,415	1,400	32	34	26	26	58	60	27	29	15	14	42	43
Greensburg	1,246	1,250	30	30	22	23	52	53	23	24	13	13	36	37
Griffith	945	985	13	14	18	19	31	33	13	14	17	17	30	31
Hammond	14,300	14,700	348	350	175	180	523	530	229	267	140	116	369	383
Hartford City	1,500	1,500	22*	23*	30*	30*	52	53	29	29	18	18	47	47
Hobart	2,231	2,300	49	50	29	30	78	80	43	48	27	24	70	72
Huntingburg	758	758	14	14	12	12	26	26	14	14	12	12	26	26
Huntington	2,223	2,223	60	59	29	29	89	88	40	46	22	20	62	66
Jeffersonville	2,630	2,705	51	51	40	43	91	94	45	56	31	30	76	86
Kendallville	1,150	1,175	22	23	19	19	41	42	19	23	12	10	31	33
Knightstown	598	600	8	8	15	15	23	23	11	11	7	7	18	18
Knox	1,023	1,050	20	20	13	14	33	34	18	20	14	12	32	32
Kokomo	6,555	6,742	174	175	71	73	245	248	133	158	70	60	203	218
LaPorte	2,490	2,810	72	80	40	41	112	121	44	53	36	37	80	90
Lawrenceburg	627	630	19	21			19	21	16	16			16	16
Lebanon	1,438	1,500	32	36	20	22	52	58	28	34	16	15	44	49
Linton	1,114	1,150	22	23	17	16	39	39	21	23	16	14	37	37
Logansport	3,483	3,583	78*	80*	57*	59*	135	139	66	77	33	27	99	104
Loogootee	628	625	13	12	8	8	21	20	11	12	7	6	18	18
Madison	1,226	1,250	25	25	17	17	42	42	27	28	12	12	39	40
Marion	5,250*	5,400*	103*	105*	85*	85*	188	190	123	132	36	31	159	163
Martinsville	2,157	2,200	32	32	35	40	67	72	45	47	21	23	66	70

TABLE 1. (Cont.)

	Enrollment		Number of teachers						Number of units					
			Elementary		High school		Total		Elementary		High school		Total	
	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951
Michigan City	4,024	4,300	70	75	65	67	135	142	69	71	39	40	108	111
Milan	544	570	13	14	7	7	20	21	11	12	5	4	16	16
Milltown	371	380	7	8	5	5	12	13	7	8	3	3	10	11
Mishawaka	5,675	5,695	137	145	66	66	203	211	89	104	63	54	152	158
Mitchell	811	820	13	14	15	15	28	28	12	15	14	12	26	27
Monticello	979	1,000	16	17	23	23	39	40	21	24	12	11	33	35
Montpelier	623	610	13	13	8	8	21	21	12	14	9	7	21	21
Muncie	11,386	11,846	174	180	151	158	325	338	226	264	95	72	321	336
Nappanee	902	930	22	22	13	13	35	35	18	22	10	9	28	31
New Albany	4,852	4,952	97	103	64	64	161	167	83	97	61	50**	144	147
New Castle	4,614	4,729	115	126	50	50	165	176	93	108	41	31	134	139
North Judson	870	890	15	18	10	11	25	29	15	17	10	8	25	25
North Vernon	1,077	1,150	20	21	15	16	35	37	20	20	15	15	35	35
Oakland City	1,001	1,000	18	21	11	9	29	30	18	21	10	8	28	29
Peru	2,148	2,218	49	51	32	33	81	84	44	48	26	22	70	70
Petersburg	1,003	1,030	23	24	13	12	36	36	20	22	12	10	34	32
Plymouth	1,420*	1,500*	25	29	27	27	52	56	44	47	15	13	59	60
Portland	1,665	1,665	32	32	22	22	54	54	33	34	18	16	51	50
Princeton	1,378	1,378	26	27	24	21	50	49	21	25	19	16	40	41
Rensselaer	769	775	14	16	18	19	32	35	13	15	12	10	25	25
Richmond	7,087	7,125	122*	123*	106*	106*	228	229	120	140	60	50	180	190
Rockport	599	658	10	12	12	11	22	23	10	12	10	10	20	22
Rockville	664	700	15	16	7	7	22	33	13	16	6	5	19	21
Rushville	1,182	1,190	24	24	26	26	41	42	21	25	13	11	34	36
Seymour	1,700	1,800	27	27	27	28	51	52	28	33	26	22	54	55
Shelbyville	1,928	1,988	48	49	27	27	54	54	40	46	21	18	61	64
Shoals	754	755	17	17	11	11	28	28	17	17	9	7	26	24
Sullivan	1,316	1,335	24	25	25	25	49	50	29	33	14	12	43	45
Tell City	1,202	1,225	29	30	19	20	48	50	24	28	15	13	39	41
Terre Haute	9,922*	10,167*	254	257	107	108	361	365	167	197	91	73	258	270

TABLE 1. (Cont.)

Corporation	Enrollment		Number of teachers						Number of units					
			Elementary		High school		Total		Elementary		High school		Total	
	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951	1949-1950	1950-1951
Union City	667	618	14	14	13	13	27	27	11	13	6	5	17	18
Valparaiso	1,964	1,964	35	35	20	20	55	55	33	37	22	18	55	55
Veedersburg	396	408	17	17	10	7	27	24	7	7	10	7	17	14
Vincennes	3,117	3,150	61	61	35	35	96	96	52	60	33	29	85	89
Wabash	2,010	2,100	45	45	21	21	66	66	35	41	18	15	53	56
Warsaw	1,541	1,550	23	23	31	32	44	45	24	27	19	16	43	43
Washington	1,550	1,590	28	29	36	37	64	66	24	26	30	30	54	56
West Lafayette	978	990	26	26	18	18	44	44	21	21	13	13	34	34
West Terre Haute	683	650	13	14	9	9	22	23	13	14	6	5	19	19
Whiting	1,186	1,175	26	26	25	25	51	51	17	17	17	17	34	34
Winamac	463	475	6*	6*	14†	14†	20	20	7	8	8	6	15	14
Total	214,475	220,600	4,550	4,698	3,186	3,236	7,736	7,934	3,943	4,482	2,419	2,096	6,362	6,578

*Grades 1-6.

†Grades 7-12.

‡Includes Kindergartens.

**But lose two administrative units.

TABLE 2. SCHOOL ENROLLMENTS IN 101 INDIANA CITIES AND TOWNS

Number of pupils enrolled	1949-1950 school year	1950-1951 school year
0- 500	7	8
501-1000	33	31
1001-1500	25	26
1501-2000	7	7
2001-2500	9	8
2501-3000	2	3
3001-3500	3	2
3501-4000	2	3
4001-4500	1	1
4501-5000	2	2
5001-5500	1	1
5501-6000	1	1
6001 or more	8	8
Total	101	101

It is no doubt true that numerous cities with pupil populations in excess of 1,000 should also become a part of an enlarged administrative unit.

The increase in enrollment for the 1950-1951 school year has already been reported as 2.9 per cent. How this increase will affect costs can be determined only by analyzing the situation in each individual school. It is highly unlikely that an increase in enrollment will ever bring about a corresponding increase in costs, because the cost of certain services may not be materially increased by the increased enrollment. Unless additional teachers are employed, the increase will be small, as shown in Table 1. There will be 148 additional elementary teachers employed during the 1950-1951 school year by the 101 school corporations studied. It can be assumed that most of these are to be employed because enrollments are up, although in some cases teachers may have been employed to alleviate overcrowded conditions existing during the 1949-1950 school year. That some towns and cities without an enrollment increase are expanding or improving their services by employing additional teachers is indicated by the fact that, although there is as yet no significant increase in high school enrollments, 50 teachers are to be employed for high school teaching during the 1950-1951 school year in addition to the number employed during the 1949-1950 school year.

The employment of 198 additional teachers in grades 1-12 of the 101 schools reporting represents an increase of 2.6 per cent over the number employed in 1949-1950, as compared to the enrollment increase of 2.9 per cent. It must be remembered, in addition, that approximately one fourth of the additional teachers employed were not employed because of enrollment increases. It will also be shown later that non-teaching costs were not affected by as much as 2.9 per cent.

The conclusion which can be reached from the foregoing discussion is that, although enrollments increased and therefore caused increased school costs, the increase in school costs cannot be attributed solely to increased enrollments.

Just as it is inaccurate to assume that an increased enrollment causes a corresponding increase in school costs, it is also inaccurate to assume that increased enrollments in 101 cities and towns cause a general increase in costs. From Table 3 it can be seen that 11 schools (10.9 per cent) have no significant enrollment changes. Eleven others, an additional 10.9 per cent, have enrollment reductions. The remaining 79 schools (78.2 per cent) have pupil increases, usually ranging from 2 to 3 per cent.

TABLE 3. COMPARATIVE ENROLLMENTS IN INDIANA CITIES AND TOWNS FOR 1949-1950 AND 1950-1951 (Estimated)

Percentage of increase or decrease	Number of schools reporting an increase*	Number of schools reporting a decrease*
0- .99	11	3
1-1.99	15	3
2-2.99	22	2
3-3.99	11	1
4-4.99	6	1
5-5.99	6	
6-6.99	4	
7-7.99		1
8-8.99		
9-9.99	2	
10 or more	2	1
Total	79	11

*11 schools reported no change.

Teachers' Salaries

The salaries paid teachers during the 1950-1951 school year will be greater than in 1949-1950 because of the fact that there will be more teachers on the payroll. They will also be greater because in some schools the general salary scale has been raised. The effect of increments in the salary schedule for additional training or experience or both may also be important. As a matter of fact, the total effect of general salary increases and higher payments because of additional training and experience is greater than the cost of employing 198 additional teachers.

According to Table 4, teachers' salaries in these schools will rise from $29,078,848 to $30,938,183, or 6.4 per cent. They will average $3,899 per teacher (many of the totals include salaries of administrators and supervisors) as compared with an average of $3,759 one year earlier. This is an increase of 3.8 per cent for each teacher. It is, however, altogether possible that the average increase per experienced teacher is greater because many of the additional teachers employed are probably inexperienced teachers whose salary will be well below the general average. Even if the average salary of newly employed teachers should also be $3,899, the total to be paid for 198 additional teachers would equal but $772,002, whereas the total salaries of all teachers for the 1950-1951 school year will be $1,859,335 in excess of salaries paid in the same schools for the 1949-1950 school year.

TABLE 4. TEACHERS' SALARIES FOR 1949-1950 AND 1950-1951 SCHOOL YEARS

Corporation	Total salaries		Corporation	Total salaries	
	1949-1950	1950-1951		1949-1950	1950-1951
Albany	$ 47,571	$ 49,200	Kokomo	$ 897,000	$ 990,000
Alexandria	128,790	137,990	LaPorte	426,992	475,653
Angola	119,228	124,000	Lawrenceburg	55,822	66,552
Attica	95,000	102,000	Lebanon	166,000	190,500
Aurora	135,126	144,460	Linton	120,960	127,179
Bedford	301,795	312,000	Logansport	516,185	545,885
Beech Grove	87,474	89,032	Loogootee	67,865	67,000
Berne	76,405	84,825	Madison	145,211	146,193
Bicknell	88,500	87,000	Marion	698,990	752,395
Bloomfield	75,975*	76,800*	Martinsville	249,809	265,163
Bloomington	577,505	615,505	Michigan City	529,895	604,801
Bluffton	140,000	140,570	Milan	60,900	63,737
Boonville	160,841	171,000	Milltown	32,211	35,000
Brazil	200,000	206,000	Mishawaka	793,149	801,000
Brownstown	84,000	87,000	Mitchell	106,526	111,166
Butler	66,862	69,343	Monticello	126,776	138,750
Cambridge City	117,969	125,381	Montpelier	68,569	71,000
Campbellsburg	35,730	36,503	Muncie	1,381,811	1,497,271
Cannelton	54,525	57,500	Nappanee	123,976	128,000
Carlisle-Haddon	53,000	57,000	New Albany	618,567	635,797
Clinton	147,421	152,500	New Castle	557,311	639,650
Columbus	425,677	469,617	North Judson	92,024	104,916
Connersville	361,400	385,928	North Vernon	108,178	118,717
Corydon	108,720	130,000	Oakland City	102,410	111,740
Crawfordsville	275,264	288,931	Peru	303,358	348,912
Decatur	133,761	139,301	Petersburg	115,942	134,305
Delphi	112,530	118,000	Plymouth	171,000	187,000
East Chicago	1,344,229	1,390,395	Portland	180,702	187,419
East Gary	112,169	126,000	Princeton	153,959	158,758
Edinburg	71,710	126,000	Rensselaer	111,603	128,700
Elkhart	945,875	1,051,590	Richmond	812,000	859,000
Evansville	2,406,642	2,543,182	Rockport	74,294	82,000
Fairmount	89,654	92,700	Rockville	69,310	74,431
Frankfort	384,970	390,000	Rushville	165,800	171,800
Franklin	172,127	187,127	Seymour	219,920	230,050
French Lick	71,596	79,563	Shelbyville	292,500	303,685
Garrett	99,188	110,625	Shoals	85,924	88,000
Goshen	326,643	354,882	Sullivan	169,805	173,201
Greencastle	173,724	200,000	Tell City	147,395	153,000
Greensburg	166,290	172,110	Terre Haute	1,548,772*	1,611,525*
Griffith	122,424	126,675	Union City	74,246	76,010
Hammond	2,272,949	2,367,945	Valparaiso	245,180	254,384
Hartford City	167,000	178,973	Veedersburg	53,625	54,553
Hobart	268,424	285,734	Vincennes	349,792	375,550
Huntingburg	78,043	83,900	Wabash	222,821	241,818
Huntington	370,744	381,469	Warsaw	177,101	188,850
Jeffersonville	325,006	345,389	Washington	230,000	244,000
Kendallville	138,780	147,300	West Lafayette	178,230	182,453
Knightstown	72,152	76,709	West Terre Haute	67,067	72,100
Knox	107,942	114,000	Whiting	241,703	254,000
			Winamac	70,322	70,270
			Total	$29,078,848	$30,938,183

*1950 and 1951 budget estimates.

State Support

The data shown in Table 1 make it possible to compare the effect of increased enrollments and of the new formula for determining teaching units to be put into practice by the State Department of Public Instruction during the present school year.

Predicted increased enrollments totaled 6,125 pupils more than were attending the same schools during 1949-1950. According to the newly established formula for determining teaching units (30 pupils in average daily attendance = 1 teaching unit for either elementary or high school teachers), the increase in enrollments would call for 205 additional units. Superintendents expect an increase of 539 in the number of elementary units, but a decrease of 323 in the number of high school units. This would be an over-all increase of 216, with enrollment increases accounting for 205 of these. The remaining increase of 11 can be accounted for only by the supposition that the change in the formula for the first eight grades (35:1 to 30:1) had that much greater total effect than the change in the formula for grades 9 to 12 (25:1 to 30:1).

The additional 216 units represent an increase of 3.4 per cent for the corporations studied, but this does not mean that state tuition support for these corporations would, even in normal circumstances, be 3.4 per cent greater. The determining formula requires a calculation of the number of approved units times the average minimum salary of the teaching staff (state-adopted legal schedule), from which must be subtracted the local taxes secured from a levy of 15 cents on each $100 of assessed valuation times an adjustment factor designed to equalize local effort.

During the past year, property has been reassessed by the application of objective measures which theoretically should secure a relatively equal ratio of assessed valuation to true valuation in all corporations. Table 5 indicates that, whereas individual corporations have assessed valuations that are considerably greater or considerably lower, the total 1951 assessed valuations are only slightly different (1.8 per cent increase) from 1950 assessed valuations.

The need may still exist for the use of adjustment factors to secure the highest degree of equality of local effort possible, since inequalities are certain to exist in any assessment effort, but the continued use of the adjustment factors determined prior to the reassessment of property can only create inequality. The use of these now out-dated factors is comparable to a plan to correct ill-fitting trousers for an army of men by arbitrarily shortening or lengthening each pair of trousers without reference to the height of the individual who will use them. Until new adjustment factors can be scientifically created, the adjustment factor 1 should be used for all corporations.

The total state support for 1950-1951 in the corporations studied, however, would not be greatly different, either with or without the use of an adjustment factor, from the total support for 1949-1950 if it were not for the fact that the appropriation made for the present biennium was insufficient for use with the formula adopted. Much larger enrollments a year ago, much larger enrollments this year, and grants of emergency aid to certain corporations in the state make it impossible for the state to distribute all of the funds required by the adopted formula. The first 1951 distribution, according to the State Superintendent of Public Instruction, will be 82 per cent of normal expectancy.

TABLE 5. ASSESSED VALUATIONS USED BY LOCAL OFFICIALS IN THE PREPARATION OF SCHOOL BUDGETS FOR THE 1950 AND 1951 CALENDAR YEARS

School corporation	1950	1951
Albany	$ 1,425,880	$ 1,815,395
Alexandria	3,097,800	3,122,945
Angola	5,038,420	5,073,960
Attica	3,287,000	3,590,000
Aurora	3,500,000	4,083,400
Bedford	11,481,475	12,162,515
Beech Grove	5,142,030	6,266,540
Berne	4,160,333	4,762,410
Bicknell	1,930,000	2,090,300
Bloomfield	2,104,830	2,143,989
Bloomington	21,137,415	20,585,145
Bluffton	5,763,000	5,726,850
Boonville	3,482,320	4,000,985
Brazil	6,086,740	6,086,740
Brownstown	4,103,127	4,627,970
Butler	1,580,803	1,923,820
Cambridge City	5,662,003	5,762,499
Campbellsburg	370,805	377,780
Cannelton	1,183,480	1,380,510
Carlisle-Haddon	3,368,675	3,202,205
Clinton	3,635,505	4,365,875
Columbus	19,597,185	21,000,000
Connersville	17,658,420	21,721,450
Corydon	1,502,100	3,705,640
Crawfordsville	11,770,000	11,770,000
Decatur	8,194,982	8,778,167
Delphi	5,690,030	5,974,820
East Chicago	128,210,165	130,000,000
East Gary	2,971,355	4,245,059
Edinburg	2,199,385	2,356,920
Elkhart	55,525,091	53,469,370
Evansville	154,592,560	136,381,850
Fairmount	1,765,900	1,980,270
Frankfort	12,633,075	12,889,275
Franklin	7,225,000	7.040,400
French Lick	1,606,115	2,290,995
Garrett	3,182,370	3,342,060
Goshen	17,121,180	17,486,800
Greencastle	9,324,851	10,142,226
Greensburg	6,507,980	6,490,915
Griffith	3,908,120	4,150,000
Hammond	114,992,555	116,735,980
Hartford City	5,954,387	6,047,130
Hobart	7,480,760	8,440,000
Huntingburg	2,431,828	3,415,570

TABLE 5. (Cont.)

School corporation	1950	1951
Huntington	19,165,115	18,468,470
Jeffersonville	11,285,623	12,000,000
Kendallville	8,217,695	7,746,615
Knightstown	2,020,110	1,707,750
Knox	3,660,000	3,993,000
Kokomo	44,280,575	45,000,000
LaPorte	27,453,116	27,574,507
Lawrenceburg	4,944,000	6,280,000
Lebanon	6,691,430	7,409,630
Linton	2,539,140	3,313,753
Logansport	23,004,870	23,457,840
Loogootee	1,276,681	1,366,415
Madison	4,701,705	5,042,025
Marion	25,056,000	28,925,730
Martinsville	4,277,560	4,720,710
Michigan City	36,817,487	38,882,087
Milan	913,770	1,233,645
Milltown	306,000	360,000
Mishawaka	33,921,590	36,159,010
Mitchell	1,932,510	2,000,000
Monticello	9,044,000	9,892,160
Montpelier	3,894,900	3,886,840
Muncie	25,056,000	28,925,730
Nappanee	5,387,007	6,064,565
New Albany	20,577,950	20,023,990
New Castle	23,569,720	24,521,000
North Judson	6,200,000	6,588,000
North Vernon	2,976,000	3,003,000
Oakland City	3,500,000	4,100,000
Peru	13,310,550	12,174,230
Petersburg	1,800,000	1,919,000
Plymouth	6,531,410	6,514,775
Portland	5,630,165	6,796,685
Princeton	7,250,000	7,449,710
Rensselaer	4,095,590	4,690,000
Richmond	50,761,979	52,039,000
Rockport	1,309,915	1,661,600
Rockville	4,176,115	4,260,745
Rushville	6,707,445	7,281,290
Seymour	8,647,930	10,017,300
Shelbyville	13,282,435	13,282,435
Shoals	2,060,000	2,179,515
Sullivan	4,412,230	4,110,285
Tell City	4,500,000	5,613,000
Terre Haute	70,022,240	68,774,620

TABLE 5. (Cont.)

School corporation	1950	1951
Union City	4,160,630	4,214,190
Valparaiso	9,407,650	10,158,810
Veedersburg	965,670	1,076,540
Vincennes	14,781,880	16,127,450
Wabash	12,111,260	12,004,780
Warsaw	10,036,885	10,925,857
Washington	8,045,000	8,033,000
West Lafayette	10,685,405	10,871,010
West Terre Haute	1,255,230	1,505,370
Whiting	32,744,185	33,000,000
Winamac	2,837,290	2,917,940
Total	$1,415,171,983	$1,440,326,609

Since it is anticipated that the second distribution in 1951 will be at 100 per cent of normal expectancy (a new appropriation is expected to be available), a corporation can calculate its tuition support according to formula and expect to receive 91 per cent of that amount. Few town or city school systems receive state support in any appreciable amount for pupil transportation or other non-teaching costs. Most towns and cities have no pupil transportation program, and they can qualify for little or no "equalization" support for other non-teaching costs because the tax levy (60 cents on each $100 of assessed valuation) used to determine local participation in non-teaching costs will usually secure $1,000 per approved teaching unit. State support is given for the difference between what can be raised locally on a 60-cent rate and the number of approved units times $1,000. The 60-cent rate is, therefore, so high that the equalization fund does not equalize local effort.

The reassessment of property has no doubt equalized valuations within corporations and has, therefore, been of value, but its effect upon the town and city school corporations will be small. The use of an adjustment factor to equalize state support to local corporations, in use since our present system of state support went into operation, provided a means for counteracting inequalities in local assessments. The local taxes required for schools will therefore not change theoretically, and a higher evaluation will result merely in a lower rate, whereas a lower evaluation will cause the rate to increase.

Since there is a tax-rate limitation of $2 for the combined tuition and special school funds, the amount of money which can be raised locally for these funds will be greater in those corporations in which valuations were increased. Likewise, the amount of money which can be raised locally will be decreased in corporations in which evaluations have been lowered.

Bonding limitations have been affected in the same manner. Corporations with increased valuations now have increased bonding power, since the limitaton of 2 per cent of the assessed valuation is fixed by the state

constitution and corporations with decreased valuations have decreased bonding power.

These changes in the power of local corporations to tax or to bond themselves tend to cancel when the assessed valuation of all corporations is totaled. The total increase in assessed valuation of all corporations is but $25,154,626. Therefore, the annual increase possible in local taxation for tuition and special school funds is $503,092. The total increased bonding power is exactly the same. How little this affects 101 school corporations can be seen from the fact that the increased bonding power is approximately sufficient to finance one 20-room modern school building and the requisite offices, service rooms, utility rooms, *et cetera*.

The effect upon the state-support program is virtually negligible. A 15-cent tax rate applied to assessed valuations totaling $25,000,000 will return $37,500. According to the formula in operation for determining tuition support, the 101 corporations would now receive $37,500 less in state support annually. These corporations receive little or nothing for transportation or non-teaching costs.

What the reassessment of property might have done can be illustrated by a consideration of our school building construction problem. The need for new construction will become greater as school enrollments increase. Building costs are far in excess of the prewar level. Property assessments are not materially different from prewar assessments. The constitutional "2 per cent" limitation can be changed only by a long and complicated process which may have political implications. The 2 per cent limitation is an anachronism, and is low when compared to the 5 or 6 per cent limitation in effect in some neighboring states. One solution for the problem would have been to double assessed valuations and therefore to double bonding power. The tax rate for operating costs could then have been cut in half in order to raise a given amount of taxes. The added ability to finance building construction would have been $28,303,440.

The greatest need in school finance, however, appears to be to improve the state-support program. The plan which was adopted by the 1949 General Assembly is essentially sound except that it does not provide sufficient state money for distribution to local corporations, and that it sets the qualifying tax rate for the equalization fund so high that the fund fails to equalize local effort.

Eighty of the school corporations did not receive state support for operational expense during the 1949-1950 school year (Table 6). There was, therefore, no equalization of effort insofar as 79.2 per cent of the schools were concerned, and the program designed for state support operated much as one would expect a state-aid program to function. The 21 most needy school corporations which benefited from state support for operational expense received an average of $4,271 each. The total assessed valuation of these 21 corporations prior to the reassessment of property (the basis for 1950 tax rates) was $58,617,299, or an average of $2,791,299 per corporation. It would require an average tax rate of 15.3 cents on each $100 of assessed valuation to raise the amount received in state support in these corporations.

TABLE 6. AMOUNTS RECEIVED AS EQUALIZATION FUND SUPPORT DURING THE 1949-1950 SCHOOL YEAR, AND NUMBER OF SCHOOLS RECEIVING EACH AMOUNT*

Amount received	Number of corporations	Average amount received
none	80	--
.01- 1000.00	5	568
1000.01- 2000.00	2	1410
2000.01- 3000.00	1	2683
3000.01- 4000.00	3	3579
4000.01- 5000.00	1	4436
5000.01- 6000.00	3	5251
6000.01- 7000.00	3	6636
7000.01- 8000.00	--	--
8000.01- 9000.00	--	--
9000.01-10000.00	2	9863
10000.00-11000.00	1	10800
Total	101	$ 888

*Data from records in the office of the State Superintendent of Public Instruction.

Superintendents report (Table 7) that state support totalled $17,766,067 for the 1949-1950 school year, and have anticipated a 9.3 per cent reduction in state-support distributions to their corporations for the 1950-1951 school year. The reasons for this reduction have been reported in an earlier discussion.

Very little change is anticipated in the transfer tuition receipts from other corporations (see also Table 7). The estimated decrease of .47 per cent is not significant.

TABLE 7. LOCAL RECEIPTS FOR STATE SUPPORT AND TRANSFER TUITION FOR 1949-1950 SCHOOL YEAR AND ESTIMATED RECEIPTS FOR 1950-1951

School corporation	State support		Transfer tuition	
	1949-1950	1950-1951	1949-1950	1950-1951
Albany	$ 34,692	$ 30,500	$ 6,180	$ 5,800
Alexandria	123,900	100,000	27,796	17,100
Angola	57,642	57,000	28,400	28,400
Attica	62,000	69,000	9,200	9,200
Aurora	100,600	88,000	35,000	35,000
Bedford	212,800	182,288	2,250	2,000
Beech Grove	62,612	62,797	1,880	2,188
Berne	56,601	53,079	885	1,500
Bicknell	90,500	69,500		
Bloomfield	54,968	49,817	16,999	16,033
Bloomington	360,000	334,000	82,746	90,000
Bluffton	77,780	75,500	10,500	9,644
Boonville	144,000	113,373	29,000	30,000
Brazil	152,000	138,000	20,200	20,600
Brownstown	47,000	52,000	500	500
Butler	50,689	46,894	23,207	20,000
Cambridge City	82,165	76,354		
Campbellsburg	23,927	24,500	10,338	13,000
Cannelton	32,332	29,099	7,717	5,000
Carlisle-Haddon	39,900	35,000		
Clinton	26,916	12,000	34,042	11,305
Columbus	317,863	274,325	57,229	60,000
Connersville	225,795	204,652	24,000	6,000
Corydon	86,683	96,855	16,758	11,764
Crawfordsville	182,125	176,904	20,500	20,500
Decatur	94,110	83,523	6,411	6,000
Delphi	40,357	40,000	28,239	28,000
East Chicago	490,492	441,178		
East Gary	97,810	82,776	2,434	1,921
Edinburg	45,000	50,000	12,000	12,000
Elkhart	426,470	414,188	53,380	52,302
Evansville	1,470,675	1,348,781	338,905	360,391
Fairmount	50,065	45,500	8,640	7,000
Frankfort	262,938	246,853	22,406	26,856
Franklin	116,412	99,650	18,505	17,500
French Lick	68,321	62,000	17,000	12,000
Garrett	71,222	72,293		
Goshen	202,739	173,987	16,378	19,075
Greencastle	125,701	110,000	10,000	10,000
Greensburg	100,419	100,000	39,507	39,500
Griffith	80,356	75,593	18,480	15,278
Hammond	1,038,906	903,364	43,896	48,000
Hartford City	133,669	124,285	22,000	22,000
Hobart	201,161	170,406	34,817	15,450
Huntingburg	76,391	64,424	151	6,351

TABLE 7. (Cont.)

School corporation	State support		Transfer tuition	
	1949-1950	1950-1951	1949-1950	1950-1951
Huntington	189,897	180,618		
Jeffersonville	130,725	200,333	37,658	50,000
Kendallville	84,213	87,300	14,200	22,000
Knightstown	38,207	38,750	31,233	30,000
Knox	79,640	75,153	14,591	18,709
Kokomo	556,279	582,280	23,165	19,380
LaPorte	204,553	218,340	33,370	40,000
Lawrenceburg	31,173	30,000	3,890	3,600
Lebanon	119,481	118,000	28,758	27,614
Linton	10,367	7,944	119,897	92,934
Logansport	262,361	254,541	26,510	24,793
Loogootee	47,992	45,000	18,689	17,000
Madison	119,172	100,497		
Marion	440,000	416,000	16,122	16,000
Martinsville	183,975	190,000	60,000	60,000
Michigan City	288,886	303,012	60,653	82,993
Milan	47,772	43,533	32,140	25,000
Milltown	25,983	23,000	137	150
Mishawaka	445,243	408,366	74,225	57,900
Mitchell	93,845	79,861	24,016	26,500
Monticello	74,439	74,000	5,086	4,860
Montpelier	52,869	44,215	12,425	11,000
Muncie	987,796	848,710	16,122	16,000
Nappanee	82,995	81,730	10,102	10,500
New Albany	464,215	378,000	60,057	65,700
New Castle	353,790	337,700	4,470	5,106
North Judson	72,049	63,192	1,500	2,000
North Vernon	99,177	94,000	29,400	28,000
Oakland City	123,991	93,900		
Peru	205,138	191,948	21,464	21,464
Petersburg	132,740	113,500	22,756	24,000
Plymouth	118,000	109,000	31,200	35,000
Portland	135,308	123,112	39,549	39,549
Princeton	88,394	88,394	35,478	35,000
Rensselaer	73,213	65,313	18,892	20,000
Richmond	535,000	495,000	23,000	23,000
Rockport	57,703	60,000	12,000	15,000
Rockville	66,955	59,133	200	100
Rushville	106,388	100,000	15,000	16,000
Seymour	136,000	125,000	26,000	24,000
Shelbyville	157,874	151,422	16,125	21,942
Shoals	93,058	70,000	2,225	2,225
Sullivan	135,046	115,439	39,543	45,000
Tell City	112,400	98,000	11,000	13,000
Terre Haute	777,217	707,761	109,632	107,112

TABLE 7. (Cont.)

School corporation	State support		Transfer tuition	
	1949-1950	1950-1951	1949-1950	1950-1951
Union City	46,516	38,898		
Valparaiso	178,000	140,835	20,930	20,000
Veedersburg	43,453	41,088	15,086	16,000
Vincennes	279,449	236,442	18,196	18,000
Wabash	140,674	134,277	227	4,000
Warsaw	113,665	95,534	29,358	27,898
Washington	156,000	147,000	20,000	20,000
West Lafayette	95,270	81,766	4,786	4,500
West Terre Haute	80,934	62,600		
Whiting	45,678	49,000	1,168	16,000
Winamac	46,175	38,000	12,000	12,000
Total	$17,766,067	$16,316,675	$2,491,359	$2,479,687

Local Taxation

School tax rates for 1950 in the corporations studied averaged $2.05 (Table 8). Advertised rates for 1951 averaged $2.09, or an increase of 1.95 per cent.

Since total assessed valuations upon which the 1950 rates were based (Table 5) were $1,415,171,983, the income from local taxes was approximately $28,869,500. Local income from an average tax rate of $2.09 would total approximately $30,102,800 in 1951. It must be remembered that this amount may be considerably reduced by action of tax reviewing agencies. It is not the task of the moment to consider the wisdom of submitting school tax rates to agencies which cannot know the needs of schools as well as do the legally elected or legally appointed boards of education, except as that fact may become apparent from the conditions in which school towns and cities find themselves.

Income requested for 1951 can be compared with the actual income of schools in 1950. The chief sources of income, other than local taxation, are state support and transfer tuition. Except for certain miscellaneous and relatively unimportant revenue, one gets the income required for school operation by adding the total amount requested from local taxation to anticipated state support and transfer tuition.

TABLE 8. APPROVED SCHOOL RATES FOR 1950 AND RATES ADVERTISED FOR 1951

Corporation	1950 rates per $100 of assessed valuation								Proposed 1951 rates per $100 of assessed valuation								
	Tuition	Special school	Vocational	Bond	Cumulative building	Recreation	Other	Total	Tuition	Special school	Vocational	Bond	Cumulative building	Recreation	Other	Total	Increase or decrease in 1951
Albany	$ .95	$ .82	$ .09	$ .00	$ .75	$ .00	$ .17	$2.78	$ .80	$ .87	$ .07	$ .00	$ .60	$ .01	$ .15	$2.50	$-.28
Alexandria	.59	1.00	.00	.13	.50	.00	.05	2.27	.50	1.10	.00	.12	.50	.00	.06	2.28	+.01
Angola	.70	.70	.00	.00	.33	.00	.00	1.73	.45	.70	.00	.00	.75	.00	.00	1.90	+.17
Attica	.84	.78	.00	.04	.00	.00	.00	1.82	.91	.88	.00	.03	.00	.00	.00	1.66	-.16
Aurora	.70	1.20	.10	.10	.25	.10	.00	2.45	.65	1.10	.10	.08	.25	.10	.00	2.28	-.17
Bedford	.99	.62	.00	.14	.62	.00	.34	2.39	.90	.73	.00	.11	.62	.00	.03	2.38	-.01
Beech Grove	.47	.92	.00	.00	.50	.00	.00	1.89	.37	.90	.00	.00	.50	.00	.00	1.77	-.12
Berne	.69	.55	.00	.06	.25	.00	.00	1.55	.59	.60	.00	.06	.25	.00	.00	1.50	-.05
Bicknell	.96	1.04	.10	.10	.25	.02	.15	2.62	1.00	1.00	.10	.10	.25	.02	.15	2.62	
Bloomfield	.50	.97	.00	.00	.50	.00	.00	1.97	.45	.81	.00	.24	.50	.00	.00	2.00	+.03
Bloomington	.15	1.31	.00	.00	.30	.10	.04	1.90	.22	1.54	.00	.00	.30	.10	.04	2.20	+.30
Bluffton	.74	.66	.10	.01	.20	.00	.02	1.73	.68	.64	.10	.00	.75	.00	.02	2.19	+.46
Boonville	.60	.75	.00	.13	.40	.06	.06	2.00	.30	.94	.00	.11	.40	.05	.00	1.80	-.20
Brazil	.44	.80	.00	.20	.50	.00	.00	1.94	.40	.88	.00	.15	.50	.00	.00	1.93	-.01
Brownstown	.65	.68	.00	.07	.00	.00	.11	1.51	.80	.90	.00	.07	.00	.00	.17	1.94	+.43
Butler	.60	.90	.10	.00	.00	.00	.02	1.62	.64	1.27	.10	.00	.00	.00	.02	2.03	+.41
Cambridge City-	.64	.94	.00	.00	.25	.00	.00	1.83	.81	.98	.04	.00	.25	.00	.00	2.08	+.25
Jackson Twp.	.46	.96	.00	.00	.25	.00	.00	1.67	.60	1.00	.03	.00	.25	.00	.00	1.88	+.21
Campbellsburg	.76	1.03	.00	.12	.00	.00	.00	1.91	.76	1.03	.00	.12	.00	.00	.00	1.91	
Cannelton	1.20	.75	.00	.17	.50	.00	.00	2.62	1.10	.80	.00	.17	.50	.00	.00	2.57	-.05
Carlisle-Haddon	.50	1.35	.00	.10	.00	.00	.00	1.95	.70	1.05	.00	.08	.00	.00	.00	1.83	-.12
Clinton	1.00	.75	.00	.07	.75	.00	.00	2.57	1.00	.75	.00	.03	.60	.00	.00	2.38	-.19
Columbus	.50	.76	.00	.04	.75	.00	.00	2.05	.69	.68	.00	.03	.75	.00	.00	2.15	+.10
Connersville	.56	.82	.04	.11	.40	.02	.00	1.95	.52	.84	.06	.07	.40	.02	.00	2.00	+.05
Corydon	.25	.97	.00	.00	.75	.00	.00	1.97	.66	.90	.00	.30	.00	.00	.43	2.29	+.32
Crawfordsville	.79	.93	.03	.08	.10	.03	.00	1.96	.79	.96	.03	.08	.50	.02	.00	2.38	+.42
Decatur	.42	.81	.00	.06	.30	.03	.00	1.62	.54	.69	.00	.06	.30	.02	.00	1.61	-.01
Delphi	.55	1.12	.00	.12	.40	.00	.00	2.19	.29	1.26	.00	.05	.40	.00	.00	2.00	-.19
East Chicago	.65	.84	.00	.09	.00	.00	.00	1.57	.67	1.15	.00	.19	.00	.00	.00	2.00	+.43
East Gary	.86	1.14	.00	.18	.57	.00	.00	2.75	.98	1.02	.00	.16	.59	.00	.00	2.75	

TABLE 8. (Cont.)

Corporation	1950 rates per $100 of assessed valuation								Proposed 1951 rates per $100 of assessed valuation								
	Tuition	Special school	Vocational	Bond	Cumulative building	Recreation	Other	Total	Tuition	Special school	Vocational	Bond	Cumulative building	Recreation	Other	Total	Increase or decrease in 1951
Edinburg	.54	.84	.00	.00	.70	.00	.00	2.08	.74	1.24	.00	.00	.70	.00	.00	2.68	+.60
Elkhart	.75	.78	.00	.00	.35	.00	.00	1.88	.92	.75	.00	.02	.35	.00	.00	1.93	+.05
Evansville	.00	1.39	.00	.00	.00	.00	.00	1.39	.00	1.75	.00	.00	.00	.00	.00	1.75	+.36
Fairmount	1.00	1.00	.10	.00	.75	.00	.25	3.10	.40	1.60	.10	.00	.75	.00	.20	3.05	-.05
Frankfort	.88	1.12	.00	.13	.00	.00	.14	2.27	.95	1.05	.05	.16	.10	.00	.15	2.46	+.19
Franklin	.74	.71	.10	.07	.20	.00	.03	1.85	.84	.73	.10	.06	.20	.00	.02	1.95	+.10
French Lick	.27	.84	.00	.06	.55	.00	.00	1.72	.30	.84	.00	.04	.55	.00	.00	1.73	+.01
Garrett	.19	1.32	.10	.19	.30	.00	.00	2.10	.81	.73	.10	.15	.30	.00	.00	2.09	-.01
Goshen	.82	.58	.00	.44	.12	.00	.00	1.96	.82	.62	.00	.40	.12	.00	.00	1.96	
Greencastle-	.67	.92	.10	.00	.50	.05	.00	2.24	.67	.92	.10	.00	.50	.05	.00	2.24	
Greencastle Twp.	.44	.93	.10	.00	.50	.05	.00	2.02	.44	.93	.10	.00	.50	.05	.00	2.02	
Greensburg	.66	.98	.00	.00	.65	.00	.00	2.29	.38	1.21	.00	.00	.65	.00	.00	2.24	-.05
Griffith	1.01	.93	.00	.23	.75	.00	.00	2.92	1.01	.93	.00	.23	.75	.00	.00	2.92	
Hammond	.98	.90	.09	.38	.40	.00	.15	2.89	1.01	.93	.10	.37	.40	.00	.15	2.96	+.07
Hartford City	.90	1.09	.10	.21	.00	.00	.00	2.30	.45	1.35	.10	.18	.00	.00	.00	2.08	-.22
Hobart	1.35	.65	.10	.33	.25	.00	.05	2.73	1.00	1.00	.10	.29	.25	.00	.84	3.18	+.45
Huntingburg	.30	.83	.00	.00	.50	.00	.00	1.63	.23	1.63	.00	.00	.00	.00	.00	1.86	+.23
Huntington	1.00	.64	.02	.02	.00	.00	.10	1.78	.98	.67	.02	.02	.00	.00	.11	1.80	+.02
Jeffersonville	.86	.75	.00	.12	.50	.00	.00	2.22	.86	.87	.00	.14	.35	.00	.00	2.22	
Kendallville	.63	.60	.00	.05	.00	.00	.00	1.28	.63	.60	.00	.05	.00	.00	.00	1.28	
Knightstown	.85	.90	.00	.00	.35	.00	.00	2.10	.85	.90	.00	.00	.50	.00	.00	2.25	+.15
Knox	.51	1.25	.00	.03	.50	.00	.00	2.29	.86	1.00	.00	.00	.50	.00	.00	2.36	+.07
Kokomo	.72	.74	.07	.13	.50	.00	.06	2.21	.84	.77	.03	.11	.50	.00	.06	2.30	+.09
LaPorte	.62	.78	.00	.03	.00	.00	.00	1.43	.76	.66	.00	.11	.00	.00	.00	1.53	+.10
Lawrenceburg	.72	.82	.00	.06	.50	.00	.00	2.10	.74	.79	.00	.04	.50	.00	.00	2.07	-.03
Lebanon	.80	1.02	.00	.00	.60	.00	.00	2.42	.88	1.05	.00	.18	.60	.00	.00	2.71	+.29
Linton	.97	.65	.10	.23	.50	.10	.00	2.55	.95	.38	.10	.10	.50	.10	.00	2.13	-.42
Logansport	.83	.83	.00	.22	.20	.00	.00	2.08	1.01	.78	.00	.10	.20	.00	.00	2.09	+.01
Loogootee	.38	1.37	.00	.00	.15	.09	.00	1.99	.67	1.13	.00	.00	.15	.10	.00	2.05	+.06
Madison	.85	1.12	.10	.22	.00	.00	.00	2.29	.97	1.00	.10	.18	.00	.00	.00	2.25	-.04
Marion	.80	.87	.00	.17	.60	.00	.04	2.48	.89	.83	.00	.17	.60	.00	.06	2.55	+.07

TABLE 8. (Cont.)

Corporation	1950 rates per $100 of assessed valuation								Proposed 1951 rates per $100 of assessed valuation								
	Tuition	Special school	Vocational	Bond	Cumulative building	Recreation	Other	Total	Tuition	Special school	Vocational	Bond	Cumulative building	Recreation	Other	Total	Increase or decrease in 1951
Martinsville	.85	.47	.10	.05	.25	.00	.00	1.72	.90	.80	.10	.05	.25	.00	.00	2.10	+.38
Michigan City	.53	.49	.00	.11	.15	.00	.00	1.28	.43	.62	.00	.05	.15	.00	.00	1.25	-.03
Milan	.27	.84	.00	.00	.00	.00	.64	1.75	.20	.84	.00	.52	.00	.00	.00	1.56	-.19
Milltown	.90	1.10	.00	.10	.00	.00	.00	2.10	.90	1.10	.00	.10	.00	.00	.00	2.10	
Mishawaka	.92	.89	.00	.00	.30	.00	.00	2.11	1.10	.78	.00	.00	.30	.00	.00	2.18	+.07
Mitchell	.38	1.30	.10	.25	.00	.00	.00	2.03	.40	1.35	.10	.25	.00	.00	.00	2.10	+.07
Monticello-	.44	.90	.00	.06	.50	.00	.00	1.90	.59	.84	.00	.06	.50	.01	.00	2.00	+.10
Union Twp.	.24	.76	.00	.06	.50	.00	.00	1.56	.34	.81	.00	.06	.50	.01	.00	1.72	+.16
Montpelier-	.26	.98	.00	.00	.25	.00	.00	1.49	.55	1.21	.00	.00	.25	.00	.00	2.01	+.52
Harrison Twp.	.22	.53	.00	.00	.25	.00	.00	1.00	.33	.97	.00	.00	.25	.00	.00	1.55	+.55
Muncie	.75	.80	.00	.05	.75	.00	.00	2.35	1.08	.68	.00	.12	.75	.00	.00	2.63	+.28
Nappanee	.80	.75	.00	.08	.00	.00	.00	1.63	.94	1.06	.00	.07	.00	.00	.00	2.07	+.44
New Albany	.82	.73	.00	.31	.30	.00	.06	2.22	.88	.73	.00	.24	.30	.00	.07	2.22	
New Castle	.90	.75	.06	.00	.50	.00	.00	2.21	.97	.93	.06	.05	.50	.00	.00	2.51	+.30
North Judson	.37	.65	.00	.16	.00	.00	.10	1.28	.44	.89	.00	.12	.00	.00	.10	1.35	+.07
North Vernon	.50	1.19	.00	.38	.25	.00	.00	2.32	.30	.90	.00	.27	.75	.00	.00	2.22	-.10
Oakland City	.54	1.39	.00	.11	.50	.02	.10	2.66	.58	.88	.00	.04	.50	.02	.08	2.10	-.56
Peru	1.09	.78	.00	.13	.20	.08	.08	2.36	1.10	.76	.00	.09	.20	.08	.10	2.33	-.03
Petersburg	.55	.89	.00	.00	.50	.00	.00	1.94	.54	.88	.00	.00	.50	.00	.00	1.92	-.02
Plymouth	.80	.85	.00	.00	.75	.00	.00	2.30	.85	.88	.00	.22	.53	.00	.00	2.48	+.18
Portland	.29	.88	.00	.00	.75	.00	.00	1.92	.47	.88	.00	.00	.75	.00	.00	1.90	-.02
Princeton	.47	1.13	.00	.10	.55	.00	.05	2.30	.47	1.13	.00	.08	.55	.00	.04	2.27	-.03
Rensselaer	.71	.77	.00	.08	.00	.00	.00	1.56	.65	.73	.00	.06	.00	.00	.00	1.44	-.12
Richmond	.64	.70	.00	.11	.50	.00	.04	1.99	.72	.66	.00	.11	.50	.00	.04	2.02	+.03
Rockport	.80	1.20	.00	.00	.50	.00	.00	2.50	.70	.87	.00	.03	.00	.00	.00	1.60	-.90
Rockville	.64	.75	.00	.18	.50	.00	.10	2.17	.79	.60	.00	.17	.50	.00	.10	2.16	-.01
Rushville	.77	.94	.00	.00	.63	.00	.00	2.34	.78	.91	.00	.00	.63	.00	.00	2.32	-.02
Seymour	.80	.67	.00	.13	.40	.00	.00	2.00	.73	.72	.00	.07	.40	.00	.00	1.92	-.08
Shelbyville	.87	.63	.00	.16	.20	.00	.03	1.88	.74	.82	.00	.15	.20	.00	.02	1.93	+.05
Shoals	1.00	1.24	.07	.00	.75	.00	.18	3.24	1.15	1.30	.06	.00	.00	.00	.19	2.70	-.54

TABLE 8. (Cont.)

Corporation	1950 rates per $100 of assessed valuation								Proposed 1951 rates per $100 of assessed valuation								
	Tuition	Special school	Vocational	Bond	Cumulative building	Recreation	Other	Total	Tuition	Special school	Vocational	Bond	Cumulative building	Recreation	Other	Total	Increase or decrease in 1951
Sullivan	.63	.80	.10	.15	.75	.00	.00	2.43	.67	.78	.00	.18	.75	.05	.00	2.43	
Tell City	.21	1.14	.08	.25	.00	.00	.00	1.68	.50	.70	.05	.00	.30	.06	.00	1.61	-.07
Terre Haute	.81	.98	.09	.10	.00	.00	.09	2.06	1.07	.70	.10	.11	.00	.00	.08	2.05	-.01
Union City	.80	.90	.00	.00	.20	.00	.00	1.90	.93	.77	.00	.00	.20	.00	.00	1.90	
Valparaiso	.99	.88	.00	.00	.50	.00	.00	2.37	.95	.88	.00	.00	.50	.00	.00	2.33	-.04
Veedersburg	1.10	.90	.10	.00	.00	.00	.00	2.10	1.10	.90	.10	.00	.00	.00	.00	2.10	
Vincennes	.49	1.21	.00	.09	.25	.00	.13	2.17	.68	.88	.00	.08	.25	.00	.10	1.99	-.18
Wabash	.79	.76	.00	.00	.20	.00	.00	1.75	.84	.73	.00	.00	.20	.00	.00	1.77	+.02
Warsaw	.47	.59	.00	.10	.00	.00	.00	1.16	.54	.60	.00	.06	.00	.00	.00	1.20	+.04
Washington	.70	.90	.10	.00	.50	.05	.00	2.25	.70	.90	.10	.00	.50	.05	.00	2.25	
West Lafayette	.68	1.00	.00	.00	.50	.00	.00	2.17	.76	1.00	.00	.00	.50	.00	.00	2.26	+.09
West Terre Haute	1.11	.75	.08	.00	.00	.00	.07	2.01	1.05	.70	.00	.07	.00	.00	.00	1.82	-.19
Whiting	.50	.50	.00	.10	.00	.00	.00	1.10	.57	.55	.00	.10	.69	.00	.00	1.31	+.21
Winamac	.55	.94	.10	.00	.50	.00	.00	2.09	.35	.99	.10	.00	.50	.00	.00	1.94	-.15
Average	$ .67	$ .89	$ .03	$ .08	$ .33	$ .01	$ .03	$2.05	$ .70	$ .90	$ .02	$ .09	$ .33	$ .01	$ .03	$2.09	$+.04

The computation reported in Table 9 excludes four school corporations for which data were not available to show the proper division of assessed valuation between towns (or cities) and townships in joint schools or consolidated schools. Of the remaining 97 corporations, 52 requested more income for 1951 than for 1950, but 45 corporations asked for a smaller amount of income.

TABLE 9. COMPARISON OF NECESSARY SCHOOL INCOME AS SHOWN IN SCHOOL BUDGETS FOR 1950 AND 1951 CALENDAR YEARS

Percentage of increase or decrease	Number of corporations requesting increased income for 1951	Number of corporations requesting decreased income for 1951
.01- 2.00	16	8
2.01- 4.00	11	10
4.01- 6.00	4	9
6.01- 8.00	3	2
8.01-10.00	4	5
10.01-12.00	3	4
12.01-14.00	3	1
14.01-16.00	1	3
16.01-18.00	2	2
18.00 or over	5	1
Total*	52	45

*Does not include systems with separate rates for township and city (or town).

More significant is the fact that the grand total of state support distributions, transfer tuition payments, and local tax returns was $49,126,926 in 1950, and that the expected income for 1951 is $48,889,162. Therefore, although the average tax rate is four cents higher, it is not sufficiently high to keep the level of income equal to the 1950 level. When it is remembered that teachers' salaries will total $1,859,335 more, that total income will be $237,764 less, and that there will be 6,125 additional pupils for whom there will of necessity be non-instructional expense, it becomes apparent that the typical school must either spend less for equipment, supplies, etc. or reduce its operating balance. In view of the fact that school costs have tended to increase, 1951 budget requests appear to be ultra-conservative.

Local Tax Rates

Total school tax rates for the cities and towns studied changed relatively little from 1950 to 1951 (see Table 10). Fifteen remained at the same level, 40 were decreased, and 50 were increased. However, the median increase for schools with lower rates in 1951 is $.08, whereas the median increase for schools with higher rates is $.155.

Fluctuations in the rates of a given school are frequently much greater than one might expect. These are shown in the last column of Table 8. For example the rate for Albany is $.28 lower in 1951, and the rate for Alexandria is $.01 higher. Individual rates range from $.90 lower to $.68 higher. Extreme differences, such as those cited, can usually be explained by some major change in school policy, such as the creation or discontinuance of a cumulative building fund. Minor differences are normal because year-end balances

TABLE 10. INCREASE OR DECREASE IN TOTAL TAX RATES IN 1951 AS COMPARED WITH THOSE IN 1950, AND NUMBER OF CORPORATIONS INCREASING OR DECREASING THEIR RATE*

Amount of increase or decrease	Number of corporations increasing their rate	Number of corporations decreasing their rate
$.01-.05	11	18
.06-.10	13	4
.11-.15	1	4
.16-.20	4	8
.21-.25	4	1
.26-.30	5	1
.31-.35	1	
.36-.40	2	
.41-.45	5	1
.46-.50	1	
.51 or more	3	3
Total	50	40

*15 schools had the same rate for both years.

will vary and school needs cannot remain constant. It is no doubt true, however, that rising costs, changes in the pupil-teacher ratio, and inadequacy of the state-support program, cause greater variance between the 1950 and 1951 rates than would usually occur between a given budget year and the succeeding one. Finally, since assessed valuations are different in all cases, the same tax rate would not raise the same amount of tax money and would, therefore, be a variation in itself.

Local Tax Levels

It has been previously reported that the average school tax rate for 1950 was $2.05, that the average advertised rate for 1951 is $2.09, and that

TABLE 11. RATES OF TAX LEVIES FOR ALL SCHOOL PURPOSES, AND NUMBER OF CORPORATIONS LEVYING EACH IN 1950 AND ADVERTISING EACH IN 1951

Rate per $100 assessed valuation	Number of corporations levying rate in 1950	Number of corporations advertising levy for 1951
$ .81-$1.00	1	
1.01- 1.20	2	1
1.21- 1.40	4	4
1.41- 1.60	7	5
1.61- 1.80	13	11
1.81- 2.00	23	23
2.01- 2.20	18	23
2.21- 2.40	20	21
2.41- 2.60	7	7
2.61 or more	10	10
Total	105	105

the increase in rate does not mean that these schools will have more income in 1951. It should not be assumed that the average rate is a typical rate. The enormous range in the local tax level for all school purposes is shown in Table 11.

The highest 1950 rate was three times as great as the lowest rate. The highest 1951 rate, in spite of equalized property assessments and the state support program, is 2.65 times greater than the lowest rate. Since these data include bond and cumulative building fund rates, however, it is necessary to exclude these items in order to determine the range in local effort required for the operation of the school program. The result is shown in Table 12.

TABLE 12. TOTAL TAX RATES, EXCLUDING BOND AND CUMULATIVE BUILDING FUNDS, AND NUMBER OF CORPORATIONS LEVYING EACH IN 1950 AND ADVERTISING EACH FOR 1951

Rate per $100 assessed valuation	Number of corporations levying rate in 1950	Number of corporations advertising levy for 1951
$ .61-$ .80	1	
.81- 1.00	3	
1.01- 1.20	6	11
1.21- 1.40	13	11
1.41- 1.60	28	21
1.61- 1.80	27	29
1.81- 2.00	12	21
2.01- 2.20	12	8
2.21- 2.40	2	2
2.41- 2.60	1	
2.61- 2.80		2
Total	105	105

With the exclusion of bond and cumulative building fund rates from consideration, one might expect less range in the local tax effort. However, the lowest rate in 1950 (obtained by subtracting bond fund and cumulative building fund rates from the total rate) was $.75 and the highest rate was $2.70. The 1951 advertised rates range from $1.04 to $2.70. Thus, in 1950 the highest rate was 3.67 times the lowest rate; in 1951, the highest rate is 2.60 times the lowest rate.

With all due regard for differences which may exist in the quality and extent of the school program, it appears that equalization of local effort has not been accomplished.

Tuition and Special School Funds

The trend in tuition and special school funds is upward. (See Table 13). The median tuition fund rate in 1950 was $.681 and the median advertised 1951 rate is $.713. The median special school fund rate in 1950 was $.863, and the median advertised 1951 rate is $.869.

TABLE 13. TUITION AND SPECIAL SCHOOL FUND RATES, AND NUMBER OF CORPORATIONS LEVYING EACH IN 1950 AND ADVERTISING EACH FOR 1951

Rate per $100 assessed valuation	Tuition fund		Special school fund		Total*	
	Number of corporations levying rate in 1950	Number of corporations advertising levy in 1951	Number of corporations levying rate in 1950	Number of corporations advertising levy in 1951	Number of corporations levying rate in 1950	Number of corporations advertising levy in 1951
$ .00	1	1				
.01-$ .20	2	1				
.21- .40	12	14		1		
.41- .60	25	20	8	5		
.61- .80	33	28	33	33	1	
.81- 1.00	26	30	40	42	2	
1.01- 1.20	5	11	14	12	7	12
1.21- 1.40	1		10	8	23	16
1.41- 1.60				2	25	22
1.61- 1.80				2	25	32
1.81- 2.00					21	21
2.01					1	2
Median	$.681	$.713	$.863	$.869	$1.561	$1.628
Mean	$.673	$.703	$.888	$.903	$1.561	$1.606

*Total in this instance means tuition fund plus special school fund.

The median rate for both funds in 1950 was $1.561, and the mean was identical. The median advertised 1951 rate is $1.628, and the mean, $1.606. In 1950, and again in 1951, eight corporations levied the legal maximum $2 rate for tuition and special school funds. The great majority have not as yet found it necessary to approach that legal limit; in fact, approximately one fourth have combined rates of less than $1.40 and nearly one eighth have rates of less than $1.20.

Because of the difficulty facing schools which find that a $2 tax limit in the tuition and special school funds does not permit them to operate their schools satisfactorily, an analysis is made of the conditions which may be responsible for rates of more than $1.90 in 12 corporations advertising rates at this level for both 1950 and 1951. A number of corporations with rates at this level in either 1950 or 1951, but not in both years, were excluded because of the possibility that a high rate for one year might have been caused by an inadequate rate for the previous year.

The total assessed valuation of these corporations (Table 14) is $41,243,124, and the total estimated enrollment, 13,972. Thus, there is an average wealth of $3,668 per pupil in the corporations with the highest tax rates in the tuition and special school funds for 1950 and 1951. This may be compared with the total assessed valuation of $1,440,326,609 (see Table 5) and

the total enrollment of 220,600 (see Table 1), or an average wealth per pupil of $6,529 in the 101 corporations studied.

TABLE 14. SCHOOL CORPORATIONS WITH TOTAL TUITION AND SPECIAL SCHOOL FUND RATES IN EXCESS OF $1.90 FOR 1950 AND 1951, AND ASSESSED VALUATION, ENROLLMENT, AND WEALTH PER PUPIL IN EACH

Corporation	1951 assessed valuation	Number of pupils enrolled	Wealth per pupil
Bicknell	$ 2,090,300	820	$2,549
Cannelton	1,380,510	425	3,248
East Gary	4,245,059	1,250	3,396
Fairmount	1,980,270	785	2,523
Frankfort	12,889,275	3,114	4,139
Griffith	4,150,000	985	4,173
Hobart	8,440,000	2,300	3,670
Lebanon	7,409,630	1,500	4,639
Madison	5,042,025	1,250	4,034
Milltown	360,000	380	947
Shoals	2,179,515	755	2,887
Veedersburg	1,076,540	408	2,639
Total	$51,243,124	13,972	$3,668

That there are other corporations with low per capita wealth but with a combined tuition and special school fund rate of less than $1.90 is true. That fact would not alter the situation in which schools find themselves when they have a low ratio of wealth per pupil and wish to maintain good salaries for teachers and to operate a first-class program. Especially is this true when schools of low wealth are located in a highly urbanized area and must compete with schools much wealthier than they.

Cumulative Building Fund

Eighty school corporations had a 1950 tax levy for a cumulative building fund. Seventy-nine have a 1951 cumulative building fund rate. Since four school corporations are discontinuing the use of the fund and three others are just beginning to use it, 76 schools (72.4 per cent) have cumulative building fund rates for both 1950 and 1951, whereas only 22 schools have not levied for this fund in either of the years studied.

An examination of Table 15 will indicate a striking similarity of rates for 1950 and 1951. In a very few cases rates have been greatly reduced or increased, but in the majority of cases they have remained fixed, and the pattern for all schools is nearly identical. Fifty-seven corporations have proposed the same rates for 1951 as for 1950. The median 1950 rate was $.4650 and the median 1951 rate is $.4665. The 1950 mean was $.4688; the 1951 mean is $.4684.

The fact that most schools are not exercising their right to set aside more money for future building purposes indicates that the financing of school buildings must not be as severe a problem as has been rumored. The only alternative is that the desire to more nearly meet building needs does not match the desire to keep local tax rates at their present level.

TABLE 15. CUMULATIVE BUILDING FUND RATES AND NUMBER OF CORPORATIONS LEVYING EACH IN 1950 AND ADVERTISING EACH FOR 1951

Rate per $100 assessed valuation	Number of corporations levying rate in 1950	Number of corporations advertising levy for 1951
$.01-.05		
.06-.10	1	2
.11-.15	3	3
.16-.20	7	6
.21-.25	11	10
.26-.30	5	6
.31-.35	3	2
.36-.40	5	5
.41-.45		
.46-.50	25	24
.51-.55	2	3
.56-.60	3	5
.61-.65	3	3
.66-.70	1	1
.71-.75	11	9
Total	80	79

Bond Fund

Thirty-two (30.5 per cent) of the 105 corporations have no bonded indebtedness. Seven schools which were free from debt a year ago (see Table 16) have since set up a bonding program.

The median bond rate in 1950 was $.117 and the mean was $.131. The median in 1951 is $.103 and the mean, $.127.

Just as school corporations are not at present using the cumulative building fund to capacity, they are not, when considered as a group, at the limit

TABLE 16. BOND FUND RATES AND NUMBER OF CORPORATIONS LEVYING EACH IN 1950 AND ADVERTISING EACH FOR 1951

Rate per $100 assessed valuation	Number of corporations levying rate in 1950	Number of corporations advertising levy for 1951
$.01-.05	9	14
.06-.10	20	23
.11-.15	17	15
.16-.20	8	10
.21-.25	7	5
.26-.30		3
.31-.35	2	
.36-.40	2	2
.41-.45	1	
.46-.50		
.51-.60		1
Total	66	73

of their bonding power. This does not mean, of course, that individual corporations have not, in a number of instances, exhausted their power to raise funds for building purposes. It is no doubt true, also, that there are corporations which will use their now unused bonding power when they have succeeded in setting aside a sizable amount in their cumulative building fund.

Vocational, Recreation, and Miscellaneous Funds

The majority of schools do not levy taxes for what may be termed "minor" funds. Those that do are tabulated under headings marked "Vocational," "Recreation," and "Other" in Table 17. "Other" includes levies for the following specified purposes: library, non-teacher retirement, sanitation, textbooks, kindergarten, substitute teachers, pupil transportation, equipment, special judgment, and rental. There are, perhaps, other unspecified purposes.

TABLE 17. RATES FOR MINOR FUNDS AND NUMBER OF CORPORATIONS LEVYING EACH IN 1950 AND ADVERTISING EACH FOR 1951

Rate per $100 assessed valuation	Vocational fund		Recreation fund		Other funds		Total	
	Number of corporations levying rate in 1950	Number of corporations advertising levy for 1951	Number of corporations levying rate in 1950	Number of corporations advertising levy for 1951	Number of corporations levying rate in 1950	Number of corporations advertising levy for 1951	Number of corporations levying rate in 1950	Number of corporations advertising levy for 1951
$.01-.02	1	1	3	8	2	4	6	13
.03-.04	2	4	2		6	4	10	8
.05-.06	1	5	4	6	6	3	11	14
.07-.08	4	1	1	1	2	3	7	5
.09-.10	22	20	4	4	5	4	31	28
.11-.12					1	1	1	1
.13-.14					2	2	2	
.15-.16					2	4	2	4
.17-.18					2	1	2	1
.19 or more					2	4	2	4
Total	30	31	14	19	30	28	74	78

Little change appears to be occurring in the use of the vocational fund. The average rate for the schools using the fund is slightly lower, however, for 1951 ($.081) than for 1950 ($.087).

A trend toward greater use of a fund for recreation expense is apparent. Nineteen schools will have such a fund in 1951, whereas but 14 had one in 1950. The newcomers have begun in a small way in most instances, which explains the fact that schools using the fund in 1951 will have an average rate of $.044 as compared to the average 1950 rate of $.058.

The various miscellaneous funds established (as previously listed) were shown together because of the infrequency of their use. Some, such as the non-teacher retirement fund and the library fund, are permanently established; others, such as special judgment and rental, tend to be temporary.

Although there are exceptional cases, these minor funds are relatively unimportant in considering the tax structure of the city and town school corporations. They are, of course, valuable for accounting convenience, and

are sometimes used when the $2.00 statutory limitation for the combined tuition and special school funds has been reached.

Conclusions

From a study of 101 Indiana city and town school cities, the following conclusions concerning enrollment and budget data have been drawn:

1. Estimated school enrollments are 2.9 per cent greater for 1951 than for 1950. A greater increase may be expected within the next few years, but at least one third of the corporations will not be of sufficient size to operate successfully as administrative units when peak enrollments occur.

2. Teachers' salaries will average 3.8 per cent higher in 1951 than in 1950. Because there will be 198 additional teachers employed, the cost of instruction will be nearly two million dollars higher than in the previous year.

3. The increase in the number of elementary teaching units, because of the change in the teaching unit formula used in computing state support, is approximately cancelled by the decrease in the number of high school units.

4. Little change in the total taxing power of the schools studied has resulted from the reassessment of property. The effect of the reassessments upon the state-support program is also negligible.

5. The continued use of the adjustment factors adopted prior to the reassessment of property is unsound.

6. Although property valuations increased slightly and proposed local tax rates were somewhat higher, the total school income will be less in 1951 because of the inadequacy of the state's appropriation for state support.

7. The state-support program is clearly inadequate for operational (non-teaching) costs. The plan as it now works does not adequately equalize local effort, and a number of corporations with a low ratio of wealth per pupil have reached, or have nearly reached, the maximum legal limit of taxation for the combined tuition and special school funds.

8. The highest local tax rate, excluding bond and cumulative building fund levies, is 2.6 times as great as the lowest local tax rate.

9. Cumulative building funds and bonding funds are in use by approximately three fourths of the schools. The power to raise money locally for building purposes has not been exhausted.

10. A trend toward greater use of a fund for recreation purposes is apparent. Other miscellaneous funds appear to be static.

Bulletins in the Field of Education, Indiana University

The Bulletin of the School of Education, Indiana University, was first published in 1924 and has appeared regularly since that time. Research studies of interest to educators, proceedings of conferences held, and bibliographies of educational materials have been the principal fields touched upon in these bulletins. A complete list of the bulletins may be obtained from the School of Education upon request. The studies included in the present volume and in the two volumes immediately preceding it in date are listed below. Unless otherwise noted, these may be obtained for 75 cents each from the Indiana University Bookstore, Bloomington, Indiana.

The Effect of English Deficiency Upon a Student's Adjustment in College. By Robert H. Shaffer. Vol. XXIV, No. 1, 1948. 35 p. 50¢.

Planning for School Surveys. By George D. Strayer, Jr. Vol. XXIV, No. 2, 1948. 36 p. 50¢.

An Analysis of Various Factors Associated with the Selection of Teaching as a Vocation. By Robert W. Richey and William H. Fox. Vol. XXIV, No. 3, 1948. 59 p. 50¢.

Some Variations Among the High Schools Represented at Indiana University. By Nicholas A. Fattu. Vol. XXIV, No. 4, 1948. 25 p. 50¢.

Indiana and Midwest School Building Planning Conference: Proceedings. Vol. XXIV, No. 5, 1948. 72 p. $1.

School Library Personnel and Standards in Indiana. By Margaret I. Rufsvold. Vol. XXIV, No. 6, 1948. 38 p. 50¢.

Suggestions With Regard to Some Persistent Elementary School Problems. Vol. XXV, No. 1, 1949. 35 p. 50¢.

Public School Kindergartens in Indiana. By Phyllis Plichta. Vol. XXV, No. 2, 1949. 38 p.

Scores on the Interpretation of Data Test: Their Relationship to Measures of Achievement, Personality, and Interest. By Nicholas A. Fattu and William H. Fox. Vol. XXV, No. 3, 1949. 55 p.

Music in the Elementary Schools in Indiana. By Thurber H. Madison, Dorothy G. Kelley, and William H. Fox. Vol. XXV, No. 4, 1949. 64 p.

Indiana and Midwest School Building Planning Conference: Proceedings. Vol. XXV, No. 5, 1949. 72 p. $1.

A Study of a Secondary School Program in Light of Characteristics and Needs of Youth. By Wilson H. Ivins, William H. Fox, and David Segel. Vol. XXV, No. 6, 1949. 69 p.

Problems in School Administration. By Raleigh W. Holmstedt. Vol. XXVI, No. 1, 1950. 65 p.

Art in the Elementary Schools of Indiana. By Martha R. Carter and William H. Fox. Vol. XXVI, No. 2, 1950. 83 p.

Visual Environment for Schoolrooms (by Paul W. Seagers) *with Proceedings of the Indiana Illumination Conference.* Vol. XXVI, No. 3, 1950. 64 p.

Studies in Education: Abstracts of Theses, 1945-1949. Vol. XXVI, No. 4, 1950. 108 p.

Indiana and Midwest School Building Planning Conference: Proceedings. Vol. XXVI, No. 5, 1950. 75 p. $1.

An Examination of Enrollment and Budget Data for Indiana School Cities and Towns. By Maurice E. Stapley. Vol. XXVI, No. 6, 1950, 35 p.